

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

JOHN DOE,)
Plaintiff,) Case No. 1:20-CV-2531
v.) Judge Sharon Johnson Coleman
UNITED STATES OF AMERICA, ET AL.,)
Defendants.)

)

**AFFIDAVIT OF LANA B. NASSAR IN SUPPORT OF PETITIONER'S APPLICATION
OF E.A.J.A. FEES AND COSTS**

Affiant, Lana B Nassar, being first duly sworn upon oath, deposes and states:

1. I am competent to testify as to the factual allegations contained herein based upon my own personal knowledge, unless otherwise stated upon information and belief.
2. I am an attorney of the law firm Blaise & Nitschke, P.C. which began representing Petitioner, JOHN DOE (hereinafter "Doe"), in the above-captioned matter on or about April 24, 2020, and currently still represent Doe.
3. I have been engaged in the practice of law in the State of Illinois since May 7, 2015 and have been a duly licensed attorney admitted to practice before the Northern District of Illinois since April 29, 2016.
4. At all times relevant hereto, I was acting as an attorney at Blaise & Nitschke, P.C.
5. I am a licensed attorney in the States of Missouri and California, as of September 16, 2015 and December 24, 2020 respectively.
6. I am the attorney primarily responsible for handling and overseeing Doe's case.

7. As the attorney responsible for Doe's file, I am familiar with the billing practices and procedures of the individual attorneys and staff who served the interest of Doe herein, and am familiar with the usual and customary charges for legal services rendered within the Northern District of Illinois.

8. The number of hours spent and the rates charged per hour are fair and reasonable and within the normal standards of the legal community for the type of services performed.

9. The usual and customary hourly rate charged by Blaise & Nitschke, P.C. for services rendered by me for matters of this type is \$350.00 per hour.

10. Blaise & Nitschke, P.C. filed its appearance on behalf of Doe in the above-captioned matter, and performed substantial work on Doe's behalf during the course of his representation of his interests. This time was spent in consultations, preparation of pleadings, documents, conferences, correspondence and telephone calls, preparation for litigation of contested hearings, motions, court appearances, and the like for the above-captioned cause.

11. The fees charged to date by myself and my firm are reasonable considering the time and labor required, the novelty and difficulty of the questions involved, and the skill requisite to perform the legal services properly.

12. These fees represent usual and customary charges for representation in such actions and are fair and reasonable in light of the expertise and standards established by custom and usage in the legal community at large.

13. I have spent 185.20 hours in connection with the above-captioned matter, including preparation of pleadings, preparation for hearings, communications with client and appearances at hearings.

14. The total attorneys' fees and costs with Blaise & Nitschke, P.C. in connection with the above-captioned matter is \$64,820.00 in fees and \$474.36 in costs.

15. All of the time expended and costs incurred by Blaise & Nitschke, P.C. on behalf of Doe were reasonably and necessarily required to adequately represent his interests in this cause.

16. Further, the amount of attorneys' fees charged is reasonable for the services rendered by Blaise & Nitschke, P.C. in this matter, based on the issues presented, the remedies sought, the time required, the loss of opportunity for other employment, and the legal skills and expertise required.

FURTHER AFFIANT SAYETH NAUGHT

/s/ *Lana B. Nassar*
LANA B. NASSAR

VERIFICATION BY CERTIFICATION

Under penalties as provided by law pursuant to section 1-109 of the Illinois code of civil procedure, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief, and as to such matters, the undersigned certifies as aforesaid that she verily believes the same to be true.

Dated this 18th day of February, 2021.

/s/ *Lana B. Nassar*
LANA B. NASSAR

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JOHN DOE,)
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Defendants.)

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AFFIDAVIT OF THOMAS J. NITSCHKE IN SUPPORT OF PETITIONER'S
APPLICATION OF E.A.J.A. FEES AND COSTS

Affiant, Thomas J Nitschke, being first duly sworn upon oath, deposes and states:

1. I am competent to testify as to the factual allegations contained herein based upon my own personal knowledge, unless otherwise stated upon information and belief.
2. I am an attorney of the law firm Blaise & Nitschke, P.C. which began representing Petitioner, JOHN DOE (hereinafter "Doe"), in the above-captioned matter on or about April 24, 2020, and currently still represent Doe.
3. I have been engaged in the practice of law in the State of Illinois since November 10, 1994 and have been a duly licensed attorney admitted to practice before the Northern District of Illinois since August 23, 1994.
4. At all times relevant hereto, I was acting as an attorney at Blaise & Nitschke, P.C.
5. I am a licensed attorney in the State of Wisconsin, as of May 23, 1994.
6. I am the attorney primarily responsible for handling and overseeing Doe's case.
7. As the attorney responsible for Doe's file, I am familiar with the billing practices and procedures of the individual attorneys and staff who served the interest of Doe herein, and is

familiar with the usual and customary charges for legal services rendered within the Northern District of Illinois.

8. The number of hours spent and the rates charged per hour are fair and reasonable and within the normal standards of the legal community for the type of services performed.

9. The usual and customary hourly rate charged by Blaise & Nitschke, P.C. for services rendered by me for matters of this type is \$500.00 per hour.

10. Blaise & Nitschke, P.C. filed its appearance on behalf of Doe in the above-captioned matter, and performed substantial work on Doe's behalf during the course of his representation of his interests. This time was spent in consultations, preparation of pleadings, documents, conferences, correspondence and telephone calls, preparation for litigation of contested hearings, motions, court appearances, and the like for the above-captioned cause.

11. The fees charged to date by myself and my firm are reasonable considering the time and labor required, the novelty and difficulty of the questions involved, and the skill requisite to perform the legal services properly.

12. These fees represent usual and customary charges for representation in such actions and are fair and reasonable in light of the expertise and standards established by custom and usage in the legal community at large.

13. I have spent 45.20 hours in connection with the above-captioned matter, including preparation of pleadings, preparation for hearings, communications with client and appearances at hearings.

14. My total attorneys' fees with Blaise & Nitschke, P.C. in connection with the above-captioned matter is \$22,600.00.

15. All of the time expended and costs incurred by Blaise & Nitschke, P.C. on behalf of Doe were reasonably and necessarily required to adequately represent his interests in this cause.

16. Further, the amount of attorneys' fees charged is reasonable for the services rendered by Blaise & Nitschke, P.C. in this matter, based on the issues presented, the remedies sought, the time required, the loss of opportunity for other employment, and the legal skills and expertise required.

FURTHER AFFIANT SAYETH NAUGHT

/s/ *Thomas J. Nitschke*
THOMAS J. NITSCHKE

VERIFICATION BY CERTIFICATION

Under penalties as provided by law pursuant to section 1-109 of the Illinois code of civil procedure, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief, and as to such matters, the undersigned certifies as aforesaid that he verily believes the same to be true.

Dated this 18th day of February, 2021.

/s/ Thomas J. Nitschke
THOMAS J. NITSCHKE

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AFFIDAVIT OF HEATHER L. BLAISE IN SUPPORT OF PETITIONER'S
APPLICATION OF E.A.J.A. FEES AND COSTS

Affiant, Heather L. Blaise, being first duly sworn upon oath, deposes and states:

1. I am competent to testify as to the factual allegations contained herein based upon my own personal knowledge, unless otherwise stated upon information and belief.
2. I am an attorney of the law firm Blaise & Nitschke, P.C. which began representing Petitioner, JOHN DOE (hereinafter "Doe"), in the above-captioned matter on or about April 24, 2020, and currently still represents Doe.
3. I have been engaged in the practice of law in the State of Illinois since May 7, 2009 and have been a duly licensed attorney admitted to practice before the Northern District of Illinois since August 7, 2009.
4. At all times relevant hereto, I was acting as an attorney at Blaise & Nitschke, P.C.
5. I am a licensed attorney in the State California, as of December 15, 2008.
6. I am the attorney primarily responsible for handling and overseeing Doe's case.
7. As the attorney responsible for Doe's file, I am familiar with the billing practices and procedures of the individual attorneys and staff who served the interest of Doe herein, and is

familiar with the usual and customary charges for legal services rendered within the Northern District of Illinois.

8. The number of hours spent and the rates charged per hour are fair and reasonable and within the normal standards of the legal community for the type of services performed.

9. The usual and customary hourly rate charged by Blaise & Nitschke, P.C. for services rendered by me for matters of this type is \$475.00 per hour.

10. Blaise & Nitschke, P.C. filed its appearance on behalf of Doe in the above-captioned matter, and performed substantial work on Doe's behalf during the course of his representation of his interests. This time was spent in consultations, preparation of pleadings, documents, conferences, correspondence and telephone calls, preparation for litigation of contested hearings, motions, court appearances, and the like for the above-captioned cause.

11. The fees charged to date by myself and my firm are reasonable considering the time and labor required, the novelty and difficulty of the questions involved, and the skill requisite to perform the legal services properly.

12. These fees represent usual and customary charges for representation in such actions and are fair and reasonable in light of the expertise and standards established by custom and usage in the legal community at large.

13. I have spent 38.6 hours in connection with the above-captioned matter, including preparation of pleadings, preparation for hearings, communications with client and appearances at hearings.

14. My total attorney's fees and costs with Blaise & Nitschke, P.C. in connection with the above-captioned matter is \$18,335.00.

15. All of the time expended and costs incurred by Blaise & Nitschke, P.C. on behalf of Doe were reasonably and necessarily required to adequately represent his interests in this cause.

16. Further, the amount of attorneys' fees charged is reasonable for the services rendered by Blaise & Nitschke, P.C. in this matter, based on the issues presented, the remedies sought, the time required, the loss of opportunity for other employment, and the legal skills and expertise required.

FURTHER AFFIANT SAYETH NAUGHT

/s/ Heather L. Blaise
HEATHER L. BLAISE

VERIFICATION BY CERTIFICATION

Under penalties as provided by law pursuant to section 1-109 of the Illinois code of civil procedure, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief, and as to such matters, the undersigned certifies as aforesaid that she verily believes the same to be true.

Dated this 18th day of February, 2021.

/s/ Heather L. Blaise
HEATHER L. BLAISE

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**AFFIDAVIT OF ELISABETH A. GAVIN IN SUPPORT OF PETITIONER'S
APPLICATION OF E.A.J.A. FEES AND COSTS**

Affiant, Elisabeth A. Gavin, being first duly sworn upon oath, deposes and states:

1. I am competent to testify as to the factual allegations contained herein based upon my own personal knowledge, unless otherwise stated upon information and belief.
2. I am an attorney of the law firm Blaise & Nitschke, P.C. which began representing Petitioner, JOHN DOE (hereinafter "Doe"), in the above-captioned matter on or about April 24, 2020, and currently still represents Doe.
3. I have been engaged in the practice of law in the State of Illinois since November 6, 2008 and have been a duly licensed attorney admitted to practice before the Northern District of Illinois February 24, 2020.
4. At all times relevant hereto, I was acting as an attorney at Blaise & Nitschke, P.C.
5. I am a licensed attorney in the State Colorado, as of October 5, 2011.
6. I am the attorney primarily responsible for handling and overseeing Doe's case.
7. As the attorney responsible for Doe's file, I am familiar with the billing practices and procedures of the individual attorneys and staff who served the interest of Doe herein, and is

familiar with the usual and customary charges for legal services rendered within the Northern District of Illinois.

8. The number of hours spent and the rates charged per hour are fair and reasonable and within the normal standards of the legal community for the type of services performed.

9. The usual and customary hourly rate charged by Blaise & Nitschke, P.C. for services rendered by me for matters of this type is \$350.00 per hour.

10. Blaise & Nitschke, P.C. filed its appearance on behalf of Doe in the above-captioned matter, and performed substantial work on Doe's behalf during the course of his representation of his interests. This time was spent in consultations, preparation of pleadings, documents, conferences, correspondence and telephone calls, preparation for litigation of contested hearings, motions, court appearances, and the like for the above-captioned cause.

11. The fees charged to date by myself and my firm are reasonable considering the time and labor required, the novelty and difficulty of the questions involved, and the skill requisite to perform the legal services properly.

12. These fees represent usual and customary charges for representation in such actions and are fair and reasonable in light of the expertise and standards established by custom and usage in the legal community at large.

13. I have spent 63.6 hours in connection with the above-captioned matter, including preparation of pleadings, preparation for hearings, communications with client and appearances at hearings.

14. The total attorneys' fees and costs with Blaise & Nitschke, P.C. in connection with the above-captioned matter is \$22,260.00.

15. All of the time expended and costs incurred by Blaise & Nitschke, P.C. on behalf of Doe were reasonably and necessarily required to adequately represent his interests in this cause.

16. Further, the amount of attorneys' fees charged is reasonable for the services rendered by Blaise & Nitschke, P.C. in this matter, based on the issues presented, the remedies sought, the time required, the loss of opportunity for other employment, and the legal skills and expertise required.

FURTHER AFFIANT SAYETH NAUGHT

/s/ Elisabeth A. Gavin
ELISABETH A. GAVIN

VERIFICATION BY CERTIFICATION

Under penalties as provided by law pursuant to section 1-109 of the Illinois code of civil procedure, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief, and as to such matters, the undersigned certifies as aforesaid that she verily believes the same to be true.

Dated this 18th day of February, 2021.

/s/ Elisabeth A. Gavin
ELISABETH A. GAVIN

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AFFIDAVIT OF GUINEVERE M. MOORE IN SUPPORT OF PETITIONER'S
APPLICATION OF E.A.J.A. FEES AND COSTS

Affiant, Guinevere M. Moore, being first duly sworn upon oath, deposes and states:

1. I am competent to testify as to the factual allegations contained herein based upon my own personal knowledge, unless otherwise stated upon information and belief.
2. I am an attorney and Managing Member of the law firm Moore Tax Law Group LLC, which began representing Petitioner, JOHN DOE (hereinafter "Doe"), in the above-captioned matter on or about May 2020, and currently still represents Doe.
3. I have been engaged in the practice of law in the State of Illinois since November 2008 and have been a duly licensed attorney admitted to practice before the Northern District of Illinois since December 23, 2008.
4. I am the attorney primarily responsible for handling and overseeing all tax matters related to Doe's case.
5. I am a tax controversy and tax litigation attorney, and I concentrate my practice entirely on representing taxpayers who are in significant disputes with the Internal Revenue Service of Department of Justice, Tax Division.

6. As the managing attorney for Moore Tax Law Group, I am familiar with the billing practices and procedures of the individual attorneys and staff who served the interest of Doe herein, and am familiar with the usual and customary charges for legal services rendered within the Northern District of Illinois.

7. The number of hours spent and the rates charged per hour are fair and reasonable and within the normal standards of the legal community for the type of services performed.

8. The usual and customary hourly rate charged by Moore Tax Law Group LLC for services rendered by me for matters of this type is \$725.00 per hour.

9. The usual and customary hourly rate charged by Moore Tax Law Group LLC for attorney Ajay Gupta for matters of this type is \$600.00 per hour.

10. Ajay Gupta was admitted to the Northern District of Illinois effective July 24, 2014.

11. Ajay Gupta was admitted into the state of California and the state of Florida December 31, 1997 and May 1, 2019 respectively.

12. The usual and customary hourly rate charged by Moore Tax Law Group LLC for services rendered by firm paralegals/clerks for matters of this type is \$125.00 per hour.

13. I filed my appearance on behalf of Doe in the above-captioned matter, and performed substantial work on Doe's behalf during the course of his representation of his interests. This time was spent in preparation of pleadings, documents, conferences, correspondence and telephone calls, preparation for litigation of contested hearings, motions, court appearances, and the like for the above-captioned cause.

14. The fees charged to date by myself and my firm are reasonable considering the time and labor required, the novelty and difficulty of the questions involved, and the skill requisite to perform the legal services properly.

15. These fees represent usual and customary charges for representation in such actions and are fair and reasonable in light of the expertise and standards established by custom and usage in the legal community at large.

16. I have spent 105.5 hours in connection with the above-captioned matter, including preparation of pleadings, preparation for hearings, communications with client and appearances at hearings; Ajay Gupta, Of Counsel at Moore Tax Law Group LLC has spent 16.7 hours in connection with the above-captioned matter. This does not include time spent on a substantially similar matter in Central District of California, despite the ability to leverage much of the work and research from that matter to this case.

17. The total attorneys' fees and costs with Moore Tax Law Group LLC in connection with the above-captioned matter is \$86,507.50.

18. All of the time expended and costs incurred by Moore Tax Law Group LLC on behalf of Doe were reasonably and necessarily required to adequately represent his interests in this cause.

19. Further, the amount of attorneys' fees charged is reasonable for the services rendered by Moore Tax Law Group LLC in this matter, based on the issues presented, the remedies sought, the time required, the loss of opportunity for other employment, and the legal skills and expertise required.

FURTHER AFFIANT SAYETH NAUGHT

/s/*Guinevere M. Moore*
GUINEVERE M. MOORE

VERIFICATION BY CERTIFICATION

Under penalties as provided by law pursuant to section 1-109 of the Illinois code of civil procedure, the undersigned certifies that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief, and as to such matters, the undersigned certifies as aforesaid that she verily believes the same to be true.

Dated this 18th day of February, 2021.

/s/ *Guinevere M. Moore*
GUINEVERE M. MOORE